

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 471 Section 471.115 Self-Assessing Purchaser Registration</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 471  
GAS USE TAX LAW**

**Section 471.115 Self-Assessing Purchaser Registration**

- a) Registration as a self-assessing purchaser. Any purchaser that does not pay tax to his or her delivering supplier, when that delivering supplier is registered to collect that tax under the provisions of Section 471.120, must register with the Department as a self-assessing purchaser and pay tax directly to the Department at the self-assessing purchaser rate. A purchaser registering as a self-assessing purchaser cannot revoke that registration for at least one year.
- b) Application for registration. A signed application for a certificate of registration as a self-assessing purchaser shall be made to the Department upon forms furnished by the Department and shall list:
  - 1) the applicant's name, including corporate name if applicable, address, and telephone number;
  - 2) the applicant's Social Security number if the applicant is an individual or Illinois Business Tax number and Federal Employer Identification number if the applicant is a business; and
  - 3) the name or names of the delivering supplier or suppliers who are delivering the gas upon which the self-assessing purchaser will be paying tax.
- c) Issuance of certificate of registration. Upon receipt of the application for a certificate of registration in proper form, the Department shall issue to the applicant a certificate of registration as a self-assessing purchaser. The applicant shall provide a copy of such certificate of registration as a self-assessing purchaser to the applicant's delivering supplier or suppliers. Upon receipt of such a certificate of registration, the delivering supplier or suppliers will no longer collect the tax imposed under this Part from the self-assessing purchaser beginning with bills issued to the self-assessing purchaser 30 or more days after receipt of the copy of the certificate of registration. The self-assessing purchaser shall begin self-assessing tax with the first bill issued by that person's delivering supplier on or after October 1, 2003 that does not contain a charge for the collection of Gas Use Tax.

- d) Purchaser's revocation of self-assessing purchaser registrations. Purchasers who have been filing returns and paying tax directly to the Department as self-assessing purchasers for at least one year may revoke their self-assessing purchaser registrations and pay tax to their delivering suppliers. Self-assessing purchasers who wish to revoke their registrations with the Department must provide the Department with at least 30 days written notice prior to the date upon which such purchasers wish to revoke their registrations. The notice provided to the Department must be on a form provided by the Department and include the name and address of the purchaser's delivering supplier or suppliers. Upon receipt of such form, the Department shall provide written notification to the purchaser's delivering supplier or suppliers that they are to begin collecting tax from such purchaser beginning with bills issued to the purchaser after that purchaser's self-assessing purchaser registration has been revoked.